

# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Senate Bill 21 be amended to read as follows:

- 1 Delete the title and insert the following:
- 2 A BILL FOR AN ACT to amend the Indiana Code concerning
- 3 taxation and to make an appropriation.
- 4 Page 7, between lines 37 and 38, begin a new paragraph and insert:
- 5 "SECTION 5. [EFFECTIVE MARCH 1, 2006 (RETROACTIVE)]:
- 6 (a) The definitions in IC 6-1.1-1 and IC 6-1.1-20.6 apply
- 7 throughout this SECTION.
- 8 (b) Notwithstanding IC 6-1.1-20.6-6.5 and IC 6-1.1-20.6-7, a
- 9 person is entitled to a credit against the person's property tax
- 10 liability for property taxes payable for the March 1, 2006, or
- 11 January 15, 2007, assessment date that are attributable to the
- 12 person's homestead. The amount of the credit is the amount by
- 13 which the person's property tax liability attributable to the
- 14 person's homestead property for property taxes first due and
- 15 payable for the March 1, 2006, or January 15, 2007, assessment
- 16 date exceed one percent (1%) of the gross assessed value that is the
- 17 basis for determination of property taxes on the person's
- 18 homestead property after the application of all other credits and
- 19 deductions granted under this act, IC 6-1.1, IC 6-3.5, and
- 20 P.L.234-2007, as adjusted under IC 6-1.1-20.6-7(c).
- 21 (c) As soon as practicable after the passage of this act, a county
- 22 auditor shall apply the circuit breaker credit granted by this
- 23 SECTION to the taxpayers in the county for property taxes
- 24 imposed for the March 1, 2006, or January 15, 2007 assessment
- 25 date. The county auditor shall certify the total amount of circuit
- 26 breaker credits granted in the county to the department of local
- 27 government finance. Not later than ten (10) regular business days
- 28 after receiving a certification from a county auditor, the
- 29 department of local government finance shall review and certify
- 30 the total amount of circuit breaker credits granted in a county to
- 31 the department of state revenue. The department of state revenue

1 shall distribute to the county auditor the amount certified by the  
2 department of local government finance at the same time that the  
3 next payment under IC 6-1.1-21-10 is made to the county auditor.  
4 There is appropriated the amount necessary to make the  
5 distributions to the department of state revenue from the state  
6 general fund, beginning July 1, 2007, and ending June 30, 2009.  
7 Notwithstanding IC 5-11-10-1 and IC 36-2-6-2, if after the  
8 application of the credit granted by this SECTION a taxpayer has  
9 overpaid the amount of property tax due, the county auditor shall,  
10 without a claim or an appropriation being required, pay the  
11 amount due the taxpayer from the money distributed to the county  
12 auditor under this subsection. No additional statement or revised  
13 statement of the amount of tax liability due is required under  
14 IC 6-1.1-22-8 or IC 6-1.1-22.5. The county auditor shall notify the  
15 county executive of the payment of the amount due and publish the  
16 allowance in the manner provided in IC 36-2-6-3. The county  
17 auditor, however, may apply a refund amount of less than  
18 twenty-five dollars (\$25) as a credit against the next successive tax  
19 installment, if any, due in that year or a following year. The part  
20 of the distribution attributable to property tax liability that has not  
21 yet been paid shall be distributed to the various taxing units to  
22 replace revenue lost from the granting of credits under this  
23 SECTION.

24 (d) This SECTION expires January 1, 2010."

25 Renumber all SECTIONS consecutively.

(Reference is to SB 21 as printed January 11, 2008.)

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Senator ZAKAS